A. E

File No. 332

1934.

'Collection No.

20.6.47 Residency Office, Bangalore.

Pros. Serial Nos. 1- 4- 7

Pg 19

Subject.

RULES FOR THE IMPORTATION, POSSESSION AND SALE OF DENATURED SPIRIT IN THE C. & M. STN., BANGALORE.

Previous References.

Later References.

NOTES AND PRECIS.

S.N.1. Letter No.3057/453/ST dated the 7th May 1934 from Headquarters, Madras District, Bangalore.

of (B)

(1)

Collector may be consulted.

Draft submitted.

15-5-34

Secretary.

16.5.34.

S.N.2. (1) Issued No,3767 dated the 24th May,1934.

S.N.3. P.U.C. Letter No.C.R.125/34 dated the 6th June 1934 from the Collector, C. & M. Station, Bangalore.

(2)

Please see S.N.1 of (B) and enclosure. The proposal is in effect to exempt the Supply Depot from (i) taking out the necessary licenses and permits for the storage, issue and transport of methylated spirit required for Bona-fide military purposes and (ii) payment of duty on such spirits.

Vide rules at S.N.7 (A) 162-21

(3)

The Collector says that there is no necessity for the Supply Depot to take out a license or to maintain accounts (only license-holders are required to maintain accounts in the prescribed form), provided their supply of spirit is obtained from a local D.S.2 licensee. But the holder of a D.S.2 license is not authorised to issue more than one gallon of spirit at a time to a non-licensee and the Supply Depot cannot therefore obtain more than one gallon of spirit at a time. Their requirements will certainly be more than that. Again, even if they are allowed to purchase in larger quantities, every issue made by the Depot in excess of one gallon will have to be covered by a permit in form D.S.6 in the case of issues in

Vide Rule 12(V) on page 20 of (A)

× Page 5 of (A)

⊗ Vide rule 6 on page 2 of (A)

× Rule 11 on page 2 of (A)

Page 6 of (A)

vide enclosure E. S.N.10 (B)

in the C. & M. Station and by a special export permit in the case of issues outside the C. & M. Station. The Collector's suggestion does not therefore fully meet the case. He has also not offered any remarks as regards exemption from payment of duty. If approved, the file may be sent u.o. to the Collector and he may be asked whether there is any objection to the Resident granting a general exemption on the lines indicated in the last para of S.N.1.

(From para 2)

Secretary.

4. I do not myself see any reason why the milking authorities should be exempted from payment of the ordinary tax : and I am not at all sure that this Cattle (which is not very clearly worded) is intended to contain any suggestion that they should be exempted from payment of the tax.

5. What they can argue with a certain amount of justification is that the detailed accounts which they are required to maintain in the form prescribed by the milking authorities are sufficient to enable any inspecting Excise officer to obtain all the information

that he may require, and that it is unnecessary to incur the trouble which would be entailed in the preparation of a duplicate set of books in the forms prescribed by the Excise authorities.

6. It does not seem that the suggestion that the military authorities should obtain their supplies from a local D.S.2 licensee would be practicable, for the reasons stated in para 3 of notes; but the Deputy of Excise might perhaps discuss this point the military authorities.

7. Will Collector please see the notes from para 2? It seems to me that the best course now would be for Excise Deputy to discuss the question again with the military authorities and try to arrive at some practicable mode of working. Would there be any real difficulty in the way of Excise officer checking stock if the accounts are maintained on Army forms instead of on the existing Excise Registers?

Collector
U/o

12.7.34

COLLECTOR & DISTRICT MAGISTRATE * OFFICE * C & M. STATION * BANGALORE 14 JUL 1934 No.

U/o. 4 916.
& 13/7/34

8 (A) Para 3 of the notes is based on rules issued in Hon'ble the Resident's notification No. 21 dated the 18th February 1922. These rules have since been superseded by Hon'ble the Resident's notification No. 87 dated the 22nd December 1932.

(L) (Original at S.N.4 of K) 352-32 E

Page 2 of (L)

9 Under rule 6 of the revised notification, a D. S. 2 licensee may sell up to 50 gallons of spirit at a time to officers of Government for government purposes; hence there will be no difficulty in the Supply Depot obtaining their necessary requirements from any D. S. 2 licensee of this Station.

10 If their purchase is made in this way, there will be no need for them either to take out a licence or maintain any accounts so far as the Excise Department is concerned, or even to pay any tax on the spirit purchased, as their purchase price will automatically include the duty payable to Government as is the case with whisky, brandy etc.

×Page 6 of (L) For under special condition '6' of the D. S. 2 licence, the licensee will at the time of sale recover the prescribed duty along with his cost price from the purchasers whether they be Government Officers or others.

11 The Supply Depot will therefore not be inconvenienced if they make their purchases as indicated above, and there will be no necessity for the Excise Department either to check their stock or examine their accounts.

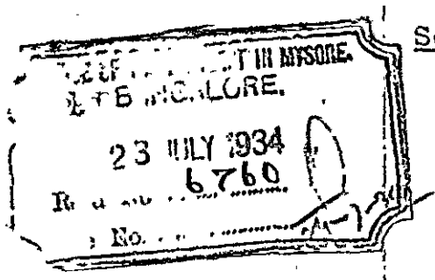
12 Regarding the grant of permits in the case of issues exceeding one gallon to the units of this Station, a permit book containing 100 forms can be purchased for 8 annas from this office and used by the Officer in Charge of Supplies when necessary.

13 This is exactly the procedure adopted in the Madras Presidency also, and I see no reason to deviate

deviate from the rules, as no inconvenience is caused any one by them as they stand at present.

20/7/34

Secretary to the Resident.
U. O.



14

Please see from para (4).

(L)

The circumstances in which the Notification of 1932 was overlooked are explained in the routine note at M. The office very much regrets the mistake.

(E)

15

Draft to Headquarters with reference to S.N.1 is submitted for approval. Perhaps, in view of para 4 of notes, we need not refer to exemption from levy of duty.

~~Headquarters~~

Secretary.

8-8-34.

S.N.4.

Issued on the 10th August 1934.

P.T.O

CORRESPONDENCE.

No. 3057/453/ST

Headquarters, Madras District,

Bangalore, 7th May 1934.

To

The Secretary to Hon'ble

The Resident of Mysore in Bangalore.

Sir,

I have the honour to bring to your notice that the Superintendent of Excise, Bangalore, requires the maintenance by the Officer in charge Supplies, Bangalore, of a separate Account and Inspection Book in respect of spirit methylated stored and issued by the latter.

The stock of methylated spirit kept at the Supply Depot, Bangalore, is for issue to units for "bona fide" military purposes, and compliance with the instructions of the Superintendent of Excise, (vide his letter dated 1-5-1934, copy attached), would entail extra work on the Supply Depot Staff, besides complicating the accounts now maintained by them.

All transactions in respect of this commodity are authorised by Military Commissioned Officers and are properly accounted for in standardised Army Forms approved by the Government of India. All these accounts are periodically checked by the Audit authorities, thus ensuring that no unauthorised issue is permitted. The Excise authorities can, if they so desire, pay periodical visits to the Supply Depot to verify any transaction in respect of this article.

In view of the above, will you kindly issue instructions to the Superintendent of Excise, Bangalore, to waive as a special case the ordinary restrictions on the storage and issue of methylated spirit, in so far as stocks in the Supply Depot, Bangalore are concerned.

I have the honour to be,
Sir,
Your most obedient servant,

Brigadier,
Offg. Commander, Madras District.

Copy of a letter No.- dated 1st May 1934 from the Superintendent of Excise, C. & M.Station, Bangalore, to the Officer i/c Supplies, Bangalore.

D.S.3 licenee- maintenance of accounts etc.your letter No.7/3 dated the 25th April 1934.

.....

All denatured spirit licensees, whether Government officers or otherwise are required to maintain an account in the prescribed form D.S.7, under the orders of the Hon'ble the Resident in Mysore. The maintenance of such an account is for the purpose of enabling inspecting officers to know at a glance how much stock there is, to whom the spirit has been issued and whether issues in excess of one gallon have been covered by necessary permits. You will therefore see that such accounts in the prescribed form are absolutely necessary in the interests of Government revenue. If as you say, the accounts are maintained on Army Forms, difficulties may arise in regard to their being checked and initialled by an officer of this department. I have therefore to request you to adhere to the forms prescribed by the Hon'ble the Resident.

I note that the denatured spirit purchased and stored by you is for the purpose of being issued to the units. If at any time you happen to issue spirit in excess of one gallon in one transactio the transport of it will have to be covered by a permit in form D.S.6, which can be obtained from this office, on payment of eight annas. In case, however, of exports to places outside the C. & M. Station, such as Wellington, Aruvankadu or Madras, a special export permit will have to be obtained from me beforehand.

Regarding the levy of duty, I have to inform you that the military authorities are not exempted from the payment of the necessary tax.

R.O. 106 (a).

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 24-5-1934

No. 3767 Enclos. 2

S.N

A copy of the marginally* noted letter, with enclosure, is forwarded to the Collector, Civil and Military Station, Bangalore, for favour of remarks.

*No. 3057/453/ST
dated the 7th May 1934
from ~~the~~ Headquarters,
Madras District, Bangalore.

Secretary to the Resident.

958—29-11-1933—5,000—EPB

KSNs

S.N. 3

13

No. C. R. 125 /34.

Office of the Collector,
Civil and Military Station, Bangalore.

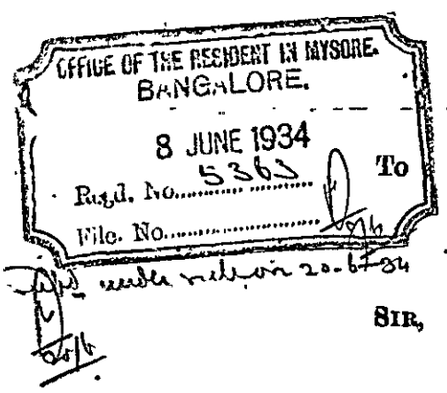
Dated the 6th June 1934.

FROM

L. J. Mac Iver Esquire, I.C.S.,

COLLECTOR, CIVIL AND MILITARY STATION,

BANGALORE,



To

The Secretary to the Hon'ble the Resident in Mysore, BANGALORE.

SIR,

S.N. 20 (B)

Denatured Spirit - payment of licence fee - The Supply Depot, Bangalore - Your endorsement No.3767/249-1931 dated the 24th May 1934.

Done

As the denatured spirit required by the Supply Depot is for bona fide military purposes, there will be no necessity for a licence to be taken out, provided their supply of spirit is obtained from a local D. S. 2 licensee.

Page 5 of (A)

If this condition is abided by, there will be no necessity for the maintenance of accounts by the military authorities.

I have the honour to be,

Sir,

Your most obedient servant.

L Mac Iver.

COLLECTOR.

KAA.

F.6.24

S.N.1

14

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft

Letter / Memorandum / Telegram

No F.332-34 Dated 10/8/ 1934

R.O.II.

Class for telegrams

Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.1 / (E)

(Code word for telegrams.)

To

Headquarters,
Madras District, Bangalore.

Sir,

With reference to your letter No.3057/453/ST, dated the 10th May 1934, I am directed to say that if the Officer in Charge Supplies, Bangalore, purchases the methylated spirit required by him from a local D.S. 2 licensee (in quantities not exceeding 50 gallons at a time), there will be no need for him either to take out a licence or to maintain separate accounts in the form prescribed by the Excise Department. Issues in ~~xxxxxxxxxxxxxxxx~~ quantities exceeding one Imperial gallon to units in the Station should however be

Rule 12, page 2 of (L)

S. 8.
MGIPC—S1—207 (GPS) DGV—(M.260)—27-4-32—30,000 Pads.

5

be covered by a transport permit in form D.S.6. A book containing 100 permit forms can be obtained from the Office of the Supdt. of Excise on payment of 8 annas, and used by the Officer in Charge× Supplies× when necessary.

I have etc.,

8/8

SECRETARY TO THE RESIDENT.

8/8

6.8.24

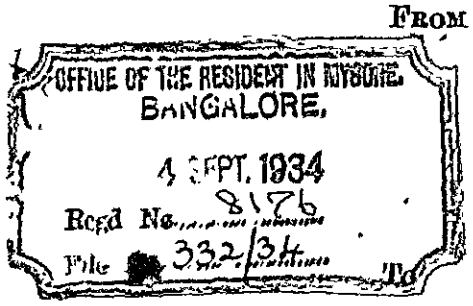
S N S

6

No. C. R. 174/34. encl. 2.

Office of the Collector,
Civil and Military Station, Bangalore.

Dated the 31st August 1934.



FROM

L. J. Mac Iver Esquire, I. C. S.,

COLLECTOR, CIVIL AND MILITARY STATION,

BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,

B A N G A L O R E.

SIR,

Denatured Spirit - duty - payment of - Supply Depot, Bangalore.

(Paras 8 to 13 of note)

In continuation of my remarks on your U. O. Note No. 4916 dated the 13th July 1934, I have the honour to enclose copies of letter dated the 6th August 1934 from the Superintendent of Excise to the Officer in Charge, Supplies, and the reply thereto in regard to the payment of duty on denatured spirit supplied to the latter.

(Paras 1 to 7 of note)

As the Officer in charge, Supplies, is not disposed to pay the duty pending decision of the Hon'ble the Resident, I request that very early orders may be issued on the matter under reference.

I may say in this connection that the military authorities are not exempted from the payment of duty in the Madras Presidency, and there is no reason why they should get an exemption in this Station.

I have the honour to be,
Sir,
Your most obedient servant

C O L L E C T O R.

31.8.34
KAA
31.8.

Letter No. C. R. 174/34 dated the 6th August 1934 from the Superintendent of Excise, Civil and Military Station, Bangalore, to the Officer in charge, Supplies, Bangalore.

Denatured Spirit purchased - Supply Depot - duty - payment of- requested.

Messrs. Akbar Basha Trading Co., 73, Lubbay Musjeed Street, Bangalore have issued to you on 1-5-1934, twelve gallons of denatured spirit from their D. S. 1 account. As the duty on this spirit, viz. Rs. 6/- (six only) at the rate of 8 annas per gallon, has not been collected from you by the firm at the time of sale, as they ordinarily do in the case of issues from D. S. 2 account, the same has now to be collected from you by me. I therefore request that the amount may kindly be remitted into the Imperial Bank of India, Bangalore and the fact intimated to this office at a very early date.

Regarding the 24 gallons supplied to you by the firm on 9-6-1934 and sent by you to Wellington, the Commissioner of Excise, Madras, in his Proceedings No. D. 1089 dated 4-7-1934 has ordered that the duty thereon, viz., Rs. 12/- should be collected from the Warrant Officer by the Collector of the Nilgiris.

"C O P Y"

1.9.34

Superintendent of Excise.

31-8-34.

Letter No. 8/109 dated the 8th August 1934 from the Officer in charge, Supplies, Bangalore, to the Superintendent of Excise, Civil and Military Station, Bangalore.

Denatured Spirit purchased - Supply Depot - duty - payment of - your letter No. C. R. 174/34 dated 6-8-1934.

Page 7 ante

The question regarding the levy of excise duty on spirit methylated purchased for bona fide Military purposes is under reference to Hon'ble the Resident in Mysore, and pending receipt of his decision, no action is being taken by me on your above reference.

"C O P Y"

Th. Rowlin 1-9-34

Superintendent of Excise.

KAA 31.8.34.

S.N.H

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 20/9/ 1934

No.F.332/34
R.O.II.

A copy of the undermentioned paper(s) is forwarded to the Collector, Civil and Military Station, Bangalore,

for information, ~~in continuation of~~ / with reference to ~~the correspondence ending with (his)~~ his

~~Memorandum~~ / letter / ~~endorsement~~ ~~from~~

No.C.R.174/34 , dated the 31st August 1934.

By order, etc.,

Secretary / ~~Asst. Secy.~~ to the Resident in Mysore.

List of papers.

S.N.H pages 1 to 5

Letter from the Secretary to the Resident in Mysore, to ~~the~~ Headquarters, Madras District, Bangalore, No.F.332-34/R.O.II, dated the 10th August 1934.

5-9-34

S.N.7

11

Letter No. 8/~~149 dated the 10th~~ September 1934 from the Officer in charge Supplies, Bangalore, to the Collector, Nilgiris District, Ootacamund.

Abkari - Methylated spirit - levy of duty.

Ref: your No. R. C. B2-3755/34 dated 23-7-1934 to the W.O. i/c S & T., Wellington and in continuation of this office No. 8/101 dated 30-7-1934.

A sum of Rs. 12/- (Rupees Twelve only) on account of excise duty on 24 gallons of spirit methylated despatched from this Depot to the W. O. i/c S & T., Wellington has this day been remitted to you by postal money order in full settlement of the above claim.

Kindly forward your receipt for the amount.

Copy to the W. O. i/c S & T., Wellington for information - ref: his No. 55/A/39 dated 26-7-1934.

Copy to the Superintendent of Excise, C & M Station, Bangalore, ref: his letter No. C. R. 174/34 dated 6-8-1934. A sum of Rs. 6/- (Rupees Six only) on account of excise duty on 12 gallons spirit purchased by me from Messrs. Akbar Basha Trading Coy. is forwarded herewith in cash, as the necessary challan forms are not available in this office.

S.N.5, Part 7 (B)

OFFICE OF THE RESIDENT IN MYSORE BANGALORE. 15 SEPT. 1934 Regd. No. 8570 Ad. No. 332/34

Kindly forward your receipt for Rs. 6/- to this office.

C. R. 174/34.

Copy forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, for information in continuation of this office letter No. C. R. 174/34 dated the 31st August 1934.

S.N.5 (B)

Office of the Collector,
Civil and Military Station,
Bangalore, the 10th September 1934.

COLLECTOR.

KAA 13.9.34. 13/9/34